

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>Estherville</div> <div>CITY OF <u>Estherville</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16203200300000</div> <div>City of Estherville City Clerk</div> <div>2 North 7th Street</div> <div>Estherville IA 51334</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,324,743		2,324,743	2,361,171
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,324,743		2,324,743	2,361,171
Delinquent property taxes		0		0	1,250
TIF revenues		88,043		88,043	86,690
Other city taxes		781,913	0	781,913	609,492
Licenses and permits		74,589	0	74,589	76,800
Use of money and property		27,380	84,383	111,763	43,891
Intergovernmental		1,050,913	534,986	1,585,899	2,226,232
Charges for fees and service		741,419	10,080,921	10,822,340	11,838,519
Special assessments		38,700	0	38,700	50,000
Miscellaneous		67,496	55,100	122,596	104,950
Other financing sources		1,769,106	66,416	1,835,522	2,758,579
Total revenues and other sources		6,964,302	10,821,806	17,786,108	20,157,574
Expenditures and Other Financing Uses					
Public safety		1,390,159	0	1,390,159	1,548,972
Public works		2,115,174	0	2,115,174	2,391,354
Health and social services		4,729	0	4,729	9,700
Culture and recreation		699,023	0	699,023	834,363
Community and economic development		691,367	0	691,367	1,099,000
General government		875,031	0	875,031	962,160
Debt service		477,526	0	477,526	478,527
Capital projects		48,248	0	48,248	250,000
Total governmental activities expenditures		6,301,257	0	6,301,257	7,574,076
Business type activities		0	8,729,856	8,729,856	11,301,354
Total ALL expenditures		6,301,257	8,729,856	15,031,113	18,875,430
Other financing uses, including transfers out		312,894	1,514,877	1,827,771	2,758,579
Total ALL expenditures/And other financing uses		6,614,151	10,244,733	16,858,884	21,634,009
Excess revenues and other sources over (Under) Expenditures/And other financing uses		350,151	577,073	927,224	-1,476,435
Beginning fund balance July 1, 2014		6,433,682	6,073,913	12,507,595	10,929,661
Ending fund balance June 30, 2015		6,783,833	6,650,986	13,434,819	9,453,226
<div>Note - These balances do not include \$ 592,253 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 2,845,000	Other long-term debt		\$ 92,518
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 11,252,856
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10-22-2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Elizabeth Burton		→	712	362-7771	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/19/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Estherville						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,205,124	865,805		253,814			2,324,743			2,324,743	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,205,124	865,805		253,814	0		2,324,743		T01	2,324,743	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	1,205,124	865,805		253,814	0	0	2,324,743			2,324,743	6				
7	<b>TIF revenues</b>			88,043				88,043		T01	88,043	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	53,953	38,802		11,348			104,103		T15	104,103	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	2,744						2,744		T19	2,744	12				
13	Hotel/motel tax	73,728						73,728		T19	73,728	13				
14	Other local option taxes		601,338					601,338		T09	601,338	14				
15	<b>TOTAL OTHER CITY TAXES</b>	130,425	640,140	0	11,348	0	0	781,913	0		781,913	15				
16	<b>Section B - LICENSES AND PERMITS</b>	74,589						74,589		T29	74,589	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	26,110	939		164		167	27,380	5,030	U20	32,410	18				
19	Rents and royalties							0	79,353	U40	79,353	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	26,110	939	0	164	0	167	27,380	84,383		111,763	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	51,434						51,434	534,986	B89	586,420	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	51,434	0	0	0	0	0	51,434	534,986		586,420	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Estherville						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		661,329					661,329		C46	661,329	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation	245,100						245,100		C89	245,100	50				
51	Iowa Department of Natural Resources	4,500						4,500		C89	4,500	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	249,600	661,329	0	0	0	0	910,929	0		910,929	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	19,754						19,754		D89	19,754	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	53,546						53,546		D89	53,546	66				
67	US Bank	8,500						8,500		D89	8,500	67				
68	Foundation of NE IA Reserve Grant	6,750						6,750			6,750	68				
69								0			0	69				
70	Total local grants and reimbursements	88,550	0	0	0	0	0	88,550	0		88,550	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	389,584	661,329	0	0	0	0	1,050,913	534,986		1,585,899	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,668,299	A91	1,668,299	73				
74	Sewer							0	1,775,179	A8Ø	1,775,179	74				
75	Electric							0	6,616,811	A92	6,616,811	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0	20,632	AØ1	20,632	78				
79	Landfill/garbage	694,601						694,601		A81	694,601	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Estherville						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	6,879						6,879		A89	6,879	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	4,512						4,512		A89	4,512	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	2,088						2,088		A89	2,088	99				
100	Park, recreation, and cultural charges	24,510						24,510		A61	24,510	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103	Fees	8,829						8,829			8,829	103				
104	TOTAL CHARGES FOR SERVICE	741,419	0	0	0	0	0	741,419	10,080,921		10,822,340	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	38,700						38,700		U01	38,700	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	12,629						12,629		U99	12,629	108				
109	Deposits and sales/fuel tax refunds	9,343						9,343	53,107	U99	62,450	109				
110	Sale of property and merchandise	1,599						1,599	1,993	U11	3,592	110				
111	Fines	31,896						31,896		U30	31,896	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Posting	780						780			780	114				
115	Permits	950						950			950	115				
116	Insurance Reimb	6,576						6,576			6,576	116				
117	Copies	810						810			810	117				
118	Garage	2,913						2,913			2,913	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	67,496	0	0	0	0	0	67,496	55,100		122,596	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Estherville						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,673,447	2,168,213	88,043	265,326	0	167	5,195,196	10,755,390		15,950,586	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	4,751	3,000					7,751		NR	7,751	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	1,429,491			152,399	64,708		1,646,598	60,758		1,707,356	127				
128	Internal TIF loans and transfers in			52,317	62,440			114,757	5,658		120,415	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	1,434,242	3,000	52,317	214,839	64,708	0	1,769,106	66,416		1,835,522	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,107,689	2,171,213	140,360	480,165	64,708	167	6,964,302	10,821,806		17,786,108	132				
133												133				
134	Beginning fund balance July 1, 2014	3,115,543	3,108,987	1,185	113,861	-16,460	110,566	6,433,682	6,073,913		12,507,595	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	7,223,232	5,280,200	141,545	594,026	48,248	110,733	13,397,984	16,895,719		30,293,703	136				
137												137				
138												138				
139												139				
140												140				
141												141				
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF Estherville							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	875,273	340,154					1,215,427		E62	1,215,427	2
3	Purchase of land and equipment	5,175						5,175		G62	5,175	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	72,168	17,509					89,677		E24	89,677	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	78,000						78,000		E32	78,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,880						1,880		E32	1,880	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,032,496	357,663	0	0	0	0	1,390,159			1,390,159	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Estherville		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	647,314	738,335					1,385,649		E44	1,385,649	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	94,545						94,545		E44	94,545	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	38,499						38,499		E44	38,499	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	543,684	52,797					596,481		E81	596,481	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,324,042	791,132	0	0	0	0	2,115,174			2,115,174	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF Estherville							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,729						4,729		E79	4,729	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,729	0	0	0	0	0	4,729			4,729	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Estherville						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	311,611	121,066					432,677		E52	432,677	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	138,755	29,958					168,713		E61	168,713	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction	2,817						2,817		F61	2,817	129				
130	Recreation — Current operation	61,271	2,345					63,616		E61	63,616	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	30,000						30,000		E03	30,000	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation	1,200						1,200		E61	1,200	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	545,654	153,369	0	0	0	0	699,023			699,023	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	97,584	47,410					144,994		E89	144,994	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	240,376	44,754					285,130		E89	285,130	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation		187,796	4,619				192,415		E50	192,415	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			68,828				68,828		E89	68,828	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	337,960	279,960	73,447	0	0	0	691,367			691,367	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Estherville						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	288,250	82,158					370,408		E29	370,408	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	288,251	82,159					370,410		E23	370,410	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	19,445						19,445		E25	19,445	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	24,705	16					24,721		E31	24,721	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	90,047						90,047		E89	90,047	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	710,698	164,333	0	0	0	0	875,031			875,031	176
177	Section G — DEBT SERVICE				477,526			477,526			477,526	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	477,526	0	0	477,526			477,526	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Park & Rec Trails					15,018		15,018			15,018	184
185	Park & Rec Shelter House					8,252		8,252			8,252	185
186	Park & Rec Play Ground Equipment					24,978		24,978			24,978	186
187	Subtotal Regular Capital Projects	0	0	0	0	48,248	0	48,248			48,248	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	48,248	0	48,248			48,248	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,955,579	1,746,457	73,447	477,526	48,248	0	6,301,257			6,301,257	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF Estherville					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								1,332,666	E91	1,332,666	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,193,628	E80	1,193,628	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								5,436,400	E92	5,436,400	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								767,162	E01	767,162	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Estherville						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								8,729,856		8,729,856	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	3,955,579	1,746,457	73,447	477,526	48,248	0	6,301,257	8,729,856		15,031,113	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>											254
255	Regular transfers out		209,793					209,793	1,497,563	NE	1,707,356	255
256	Internal TIF loans/repayments and transfers out	35,003		68,098				103,101	17,314		120,415	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	35,003	209,793	68,098	0	0	0	312,894	1,514,877		1,827,771	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	3,990,582	1,956,250	141,545	477,526	48,248	0	6,614,151	10,244,733		16,858,884	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						57,574	57,574			57,574	263
264	<b>Restricted</b>		3,323,950		116,500		53,159	3,493,609			3,493,609	264
265	<b>Committed</b>	2,002,461						2,002,461			2,002,461	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	1,230,189						1,230,189			1,230,189	267
268	<b>Total Governmental</b>	3,232,650	3,323,950	0	116,500	0	110,733	6,783,833			6,783,833	268
269	<b>Proprietary</b>								6,650,986		6,650,986	269
270	<b>Total ending fund balance June 30, 2015</b>	3,232,650	3,323,950	0	116,500	0	110,733	6,783,833	6,650,986		13,434,819	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	7,223,232	5,280,200	141,545	594,026	48,248	110,733	13,397,984	16,895,719		30,293,703	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF Estherville

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62 74,315
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	2,882,364

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,430,000	29U \$	39U \$ 105,000	49U \$ 1,325,000	49U \$	49U \$	49U \$	I91 \$ 50,735
2. Sewer utility	19U 1,775,000	29U	39U 255,000	49U 1,520,000	49U	49U	49U	I89 30,767
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Fire Truck	120,855		28,337				92,518	5,187
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,325,855	0	388,337	2,845,000	0	0	92,518	86,689

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	225,057,121	x .05 = \$	11,252,856

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 110,733	\$		13,916,339	14,027,072

REMARKS

V98

Continued on next page

Page 13

FORM F-66(IA-2) (6-17-2015)